



Revenue Interim Committee

September

2021

The work plan provides an outline of what RIC will work on throughout the interim and how much time will be allocated to each subject. It should provide guidance to the committee, staff, and the public over the next 15 months and serve as a blueprint for the interim.

*2021-2022
Interim Work
Plan*

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Introduction

This is the draft work plan for the Revenue Interim Committee (RIC) for the 2021-2022 interim. The work plan includes a description of potential committee activities and options for prioritizing those activities. A separate work plan decision matrix allows for side-by-side examination of options. Legislative Council guidelines require the committee to adopt a work plan by the second regular meeting of the interim.

Committee Procedures and Public Participation

The RIC will operate under the Rules, Procedures, and Guidelines for Interim Committees adopted by the Legislative Council. As required by law, 10-day advance public notice will be given for all meetings and the public will be given an opportunity to comment on any matter that is within the jurisdiction of the committee. The Presiding Officer may establish time limits for public comments, if necessary. Interested persons may be added to the mailing list by visiting the RIC website. Agendas, memos, links, and other information can be found on the RIC website: <https://leg.mt.gov/committees/interim/ric>.

Members and Staff

Committee Members	Phone	Email
Representative Becky Beard	406-479-3048	becky4hd80@blackfoot.net
Representative Alice Buckley	406-404-0891	aliceformontana@gmail.com
Representative Connie Keogh	406-298-0985	Connie.Keogh@mtleg.gov
Representative Mark Thane	406-552-3957	thanehd99@gmail.com
Representative Jeremy Trebas	406-899-5445	trebasformthouse@gmail.com
Representative Tom Welch	406-660-2988	Tom.Welch@mtleg.gov
Senator Jill Cohenour	406-227-1144	Jill.Cohenour@mtleg.gov
Senator Greg Hertz	406-253-9505	Greg.Hertz@mtleg.gov
Senator Brian Hoven	406-761-8533	Brian.Hoven@mtleg.gov
Senator Mike Lang	406-654-7357	Mike.Lang@mtleg.gov
Senator Edie McClafferty	406-490-5873	Edie.McClafferty@mtleg.gov
Senator Shannon O'Brien	406-274-3805	Shannon.O'Brien@mtleg.gov
Staff	Phone	Email
Megan Moore, Lead Staff	406-444-4496	memoore@mt.gov
Jaret Coles, Staff Attorney	406-444-4022	jcoles@mt.gov
Laura Sherley, Secretary	406-444-9541	lsherley@mt.gov

How the RIC Plans its Work

During the legislative interim, the RIC typically focuses on assigned study topics, oversight of programs and rulemaking activities of the Department of Revenue and the Montana Tax Appeal Board, and revenue estimating and monitoring. The committee may also address issues of interest to committee members within the committee's assigned areas of taxation and revenue estimating and monitoring.

The Legislative Council assigned the committee two studies in the form of joint study resolutions ranked by legislators: [House Joint Resolution No. 36](#), a study of residential property taxes, and [House Joint Resolution No. 6](#), a study of the coal severance tax trust fund. The studies ranked first and fifth, respectively, among the polled studies.

This 2021-2022 Interim Work Plan sets priorities for how RIC will spend its limited time and resources. The work plan sets out a strategy for fulfilling the RIC's responsibilities throughout the 2021-2022 interim. The RIC Work Plan Decision Matrix, a separate document, is a way to look at topic options side by side and review time allocations for each topic.

RIC Statutory Duties and Obligations

Overview

The RIC draws its statutory responsibilities from a number of sources identified below. As applied to the RIC, statutes require the committee to:

1. **Conduct interim studies** as assigned. The committee may recommend to the Legislative Council that a study be assigned to another committee or not be conducted.

2. **Review administrative rules** of the Department of Revenue (DOR) and the Montana Tax Appeal Board (MTAB).
3. **Review legislation** proposed by DOR and MTAB. Bills requested by an individual member of the Legislature are not subject to this requirement.
4. **Review proposed ballot initiatives** within the interim committee's subject area and vote to either support or not support the placement of the text of an initiative on the ballot.
5. **Complete additional statutory duties** including:
 - a. preparing a **revenue estimate** by December 1 for introduction during each regular session of the Legislature in which a revenue bill is under consideration;
 - b. reviewing income tax credits as provided in [15-30-2303](#); and
 - c. reviewing reports required to be submitted to the committee.
6. **Monitor the operation of DOR and MTAB** with specific attention to the following:
 - a. identification of issues likely to require future legislative attention;
 - b. opportunities to improve existing law through the analysis of problems; and
 - c. the experiences of Montana's citizens with the agency and whether these experiences may be amenable to improvement through legislative action.
7. **(Committee driven):** Prepare bills and resolutions that, in the committee's opinion, the welfare of the state may require for presentation to the next regular session.
8. **(Committee driven):** Compile, analyze, and furnish information bearing upon the committee's assignment and relevant to existing or prospective legislation that the committee determines to be pertinent to the adequate completion of its work.

General Duties of All Interim Committees/Revenue Interim Committee Statute

Section 5-5-215 outlines general duties of all interim committees.¹

"5-5-215. Duties of interim committees. (1) Each interim committee shall:

- (a) review administrative rules within its jurisdiction;
- (b) subject to 5-5-217(3), conduct interim studies as assigned;
- (c) monitor the operation of assigned executive branch agencies with specific attention to the following:
 - (i) identification of issues likely to require future legislative attention;
 - (ii) opportunities to improve existing law through the analysis of problems experienced with the application of the law by an agency; and
 - (iii) experiences of the state's citizens with the operation of an agency that may be amenable to improvement through legislative action;
- (d) review, if requested by any member of the interim committee, the statutorily established advisory councils and required reports of assigned agencies to make recommendations to the next legislature on retention or elimination of any advisory council or required reports pursuant to 5-11-210;
- (e) review proposed legislation of assigned agencies or entities as provided in the joint legislative rules;
- (f) accumulate, compile, analyze, and furnish information bearing upon its assignment and relevant to existing or prospective legislation as it determines, on its own initiative, to be pertinent to the adequate completion of its work; and
- (g) review proposed ballot initiatives within the interim committee's subject area and vote to either support or not support the placement of the text of an initiative on the ballot in accordance with 13-27-202.

¹ Amendments to 5-5-215, MCA, have not yet been codified. This is a mock-up of how the section will appear after codification.

(2) Each interim committee shall prepare bills and resolutions that, in its opinion, the welfare of the state may require for presentation to the next regular session of the legislature.

(3) The legislative services division shall keep accurate records of the activities and proceedings of each interim committee."

Section 5-5-227 provides specifically for the Revenue Interim Committee's powers and duties.²

" 5-5-227. Revenue interim committee — powers and duties — revenue estimating and use of estimates. (1) The revenue interim committee has administrative rule review, draft legislation review, program evaluation, and monitoring functions for the Montana tax appeal board established in 2-15-1015 and for the department of revenue and the entities attached to the department for administrative purposes, except the divisions of the department that administer the Montana Alcoholic Beverage Code and the Montana Marijuana Regulation and Taxation Act.

(2) (a) The committee must have prepared by December 1 for introduction during each regular session of the legislature in which a revenue bill is under consideration an estimate of the amount of revenue projected to be available for legislative appropriation.

(b) The committee may prepare for introduction during a special session of the legislature in which a revenue bill or an appropriation bill is under consideration an estimate of the amount of projected revenue. The revenue estimate is considered a subject specified in the call of a special session under 5-3-101.

(3) The committee's estimate, as introduced in the legislature, constitutes the legislature's current revenue estimate until amended or until final adoption of the estimate by both houses. It is intended that the legislature's estimates and the assumptions underlying the estimates will be used by all agencies with responsibilities for estimating revenue or costs, including the preparation of fiscal notes.

(4) The legislative services division shall provide staff assistance to the committee. The committee may request the assistance of the staffs of the office of the legislative fiscal analyst, the legislative auditor, the department of revenue, and any other agency that has information regarding any of the tax or revenue bases of the state.

(5) The committee shall review tax credits as provided in 15-30-2303."

Administrative Rule Review

The committee has administrative rule review responsibility for the Department of Revenue (except for rules affecting liquor control) and the Montana Tax Appeal Board.

The staff attorney will review administrative rules throughout the interim and provide the committee information about proposed and adopted rules, identifying any areas of concern.

Review Proposed Ballot Initiatives

[House Bill 651](#) amended 5-5-215 to require interim committees to review proposed ballot initiatives within the interim committee's subject area and vote to either support or not support the placement of the text of an initiative on the ballot.

The bill also amends 13-27-202(5) to provide for the interim committee hearing and voting process and for notification of the outcome of the vote to the secretary of state:

² Amendments to 5-5-227, MCA, have not yet been codified. This is a mock-up of how the section will appear after codification.

"(c) The appropriate interim committee or legislative council shall meet and hold a public hearing after receiving the information and vote to either support or not support the placement of the proposed initiative text on the ballot. The outcome of the vote must be submitted to the secretary of state no later than 14 days after receipt of the final text of the proposed issue and ballot statements. Nothing in this section prevents the interim committee from meeting remotely or via conference call. Proxies must be allowed for legislators unable to participate if a quorum of the committee or council meets to fulfill the requirements of this section.

(d) The executive director shall provide written correspondence to the secretary of state providing the name of the interim committee or the administrative committee that voted on the proposal, the date of the vote, and the outcome of the vote conducted in accordance with subsection (5)(c)."

This requirement may result in additional committee meetings because the committee vote must be provided no later than 14 days after receipt of the final text of the ballot initiative.

Revenue Estimating and Monitoring

The RIC is required to prepare a revenue estimate for introduction during each regular legislative session. The committee generally adopts the revenue estimate the November prior to the regular legislative session.

In preparation for the revenue estimate, the committee monitors revenues throughout the interim. The Legislative Fiscal Division generally provides the committee with a revenue update at each meeting.

Tax Credit Review

One of the committee's newer duties is to review individual and corporate income tax credits. Section [15-30-2303](#) outlines a schedule for review and the criteria for the review. The schedule calls for review of six credits this interim, but four of the credits expire at the end of 2021. The committee will limit its review to the two credits that do not expire. See the table below for information on which credits will be reviewed.

Credit	MCA Section	2021-2022 Review?
Contributions to a university or college foundation or endowment	15-30-2326 , 15-31-135 , and 15-31-136	No
Donations to an educational improvement account	15-30-2334 , 15-30-3110 , and 15-31-158	Yes
Donations to a student scholarship organization	15-30-2335 , 15-30-3111 , and 15-31-159	Yes
Qualified elderly care expenses	15-30-2366	No
Dependent care assistance and referral services	15-30-2373 and 15-31-131	No
Commercial or net metering system investment	Title 15, chapter 32, part 4	No

Because of legislation repealing credits and enacting new credits, the committee will consider the tax credit review schedule and determine whether to recommend changes to 15-30-2303.

Required Reports

The committee receives required reports from the Department of Revenue and other state agencies.

Required Reports from the Department of Revenue

[15-1-230, MCA](#)

Biennial report on the number and type of taxpayers claiming the credit for contributions to a qualified endowment under [15-30-2328](#), the total amount of the credit claimed, the total amount of the credit recaptured, and DOR's cost associated with administering the credit. Terminates Dec. 31, 2025.

[15-6-232, MCA](#)

Biennial update of the review and determination process for exempt property in sections [15-6-231](#) and [15-6-232](#).

- The section requiring this report terminates Dec. 31, 2021, but the committee will receive a report before the reporting requirement terminates.

[15-7-111, MCA](#)

Report in the second year of each reappraisal cycle on the tax rates for the upcoming reappraisal cycle that will result in taxable value neutrality for each property class.

[15-24-3211, MCA](#)

Biennial report on the use of the property tax abatements for gray water systems under [15-24-3202](#) and [15-24-3203](#).

[15-30-3112, MCA](#)

List of student scholarship organizations receiving contributions from businesses and individuals granted tax credits under [15-30-3111](#). Terminates Dec. 31, 2029.

[15-31-322\(2\), MCA](#)

Biennial update on countries that may be considered tax havens under [15-31-322\(1\)\(f\)](#).

[Ch. 550, L. 2021](#)

Grow Montana Jobs tax credit report on approvals granted and credit certificates issued, including the credits claimed, the names of the qualifying employers of the credits, and the amount of tax credits claimed.

[Ch. 141, L. 2021](#)

Biennial report on activities of Forest Lands Taxation Advisory Committee, including if the committee does not meet by July 15, 2021, as required.

Required Reports from Other State Agencies

Film Tax Credit Report

The Department of Commerce (DOC) is required to report no later than 6 months before each legislative session on film tax credits, including the impact of the credits, the dollar amount of credits issued, the number of net new jobs created, the amount of compensation paid, and the economic impact of the film industry in the state. Required by [15-31-1011](#).

Receipts Less than Revenue Estimate Projection: 17-7-140(4), MCA

The Office of Budget and Program Planning is required to report upon determination of the budget director that an amount of actual or projected receipts will result in an amount less than the amount projected to be received in the revenue estimate.

Adult-Use & Medical Marijuana Monitoring

Voters approved [Initiative Measure 190](#) (I-190), allowing for adult use of marijuana, in November 2020. The initiative language assigns oversight of the program to the Revenue Interim Committee in [16-12-110](#) and requires a report to RIC on inspections in [16-12-210](#).

I-190 did not affect medical marijuana laws, which require the Department of Public Health and Human Services and the Board of Medical Examiners to provide to RIC medical marijuana-related reports provided to the Children, Families, Health, and Human Services Interim Committee (CFHHS) under [50-46-343\(6\)](#), MCA.

The 2021 Legislature enacted [House Bill 701](#) to revise provisions of the adult-use and medical marijuana programs, including moving administration of the medical marijuana program to the Department of Revenue. The bill amends [16-12-110](#) and [16-12-210](#) to require the Economic Affairs Interim Committee (EAIC) to monitor both marijuana programs beginning Jan. 1, 2022.

HB 701 also replaces [50-46-343](#) with New Section 22, but still requires reports on registered medical marijuana cardholders and a Board of Medical Examiners report be provided to RIC.

Because HB 701 clearly intended for EAIC to monitor adult-use and medical marijuana, RIC and EAIC each voted to have EAIC begin agency monitoring and rule review duties immediately. The committees signed a memorandum of understanding to this effect.

Work Plan

The Committee dedicated 0.1778 FTE to its statutory duties including agency monitoring, administrative rule review, tax credit review, revenue estimating and monitoring, and reports required to be provided to the committee.

Potential Work Plan Topics

Study Resolutions Assigned to the RIC by the Legislature

1. [House Joint Resolution No. 6: Coal Severance Tax Trust Fund](#)

Legislative Poll Ranking: #5

Background: Half of coal severance tax revenue is deposited in the Coal Severance Tax Trust Fund, and the other half of coal severance tax revenue is distributed to funds outside of the trust fund. Money in the trust fund flows through subtrusts. Interest earned on the subtrusts is designated for renewable resource projects, infrastructure projects, economic development, and school facilities. The coal severance tax revenue not distributed to the trust fund is used for a variety of programs including long-range building, coal local impact grants, agricultural development, conservation districts, libraries, state parks, renewable resource projects, and cultural projects. Any revenue remaining after these allocations is deposited in the general fund.

The study resolution requests that the interim committee:

- review the uses of the coal severance tax and utilization of the coal severance tax trust fund;
- determine:
 - projected infrastructure costs and whether the coal severance tax trust fund can be used to pay those costs;
 - market and export opportunities for coal;
 - long-term interest rates and future investment strategies for the trust fund;
- review coal extraction forecasts and how they will impact the trust fund;
- analyze energy resources in Montana and review potential severance or production taxes to assist in protecting the trust fund; and
- assess whether the Legislature should revisit the current allocations and uses of the funds.

Work Plan: The committee dedicated 0.33 FTE to the study of the coal severance tax trust fund. The study will include all the items listed in the study resolution.

2. [House Joint Resolution No. 36: Residential Property Taxes](#)

Legislative Poll Ranking: #1

Background: Property taxes are an important revenue source for schools and local governments in Montana. In 2018, property tax collections accounted for 18.5% of state and local total revenue and 40% of state and local tax revenue.³ In tax years 2019 and 2020, taxes levied on residential property comprised 50% of total property tax collections.

The study resolution requests inclusion of the following study topics:

- an overview of how residential property is valued and how this compares with other classes of property;
- analysis of property taxes paid on residential property and other classes of property;

³ Figures cited in this section from [Montana Department of Revenue Biennial Report July 1, 2018 – June 30, 2020](#).

- consideration of how state, local government, and school funding policies impact residential property taxes;
- review of property tax assistance programs and tax credits available for residential property and exemptions and abatements available for nonresidential property; and
- options for mitigating residential property taxes, including review of legislation considered in the 2021 legislative session.

Work Plan: The committee allocated 0.34 FTE to the study of residential property taxes. The approach to the study will be broad and will examine residential property taxes in the context of the entire property tax system. Local profiles of certain cities and counties will be used to provide an understanding of how property taxes vary throughout the state.

The study will also include an agenda item on statewide and local option sales taxes. If time allows, the study will also include consideration of changing land uses and tax rates for energy-producing property.

Optional Topics for RIC Work Plan

1. Member Topics

Authority: Member requests

Background: As time allows, the committee will include three member topics as part of the HJ 36 study of residential property taxes:

- statewide and local option sales taxes;
- land use changes and their effect on property taxes; and
- property taxes on energy-producing property.

The committee also expressed interest in two additional member topics that the Department of Revenue may be able to provide information on:

- the impact of the increased business equipment tax exemption on different industries; and
- how revisions to the corporate income tax apportionment formula affects various industries.

2. Legislative Finance Committee [House Bill No. 330](#) Study

Authority: 5-5-227, MCA. RIC oversight

Background: [House Bill No. 330](#) (HB 330) creates a committee (MARA committee) comprised of six Legislative Finance Committee members and four public members to study "the long-term future budget and revenue needs with changing economics and demographics."

The study "may include but is not limited to:

(a) identifying structural revenue challenges with economic, demographic, and geographical variability considerations;

(b) exploring revenue sufficiency and probable long-term expenditures by state and local government for services, including but not limited to:

(i) health care;

(ii) human services;

(iii) elementary and secondary education;

(iv) higher education;

(v) pensions;

(vi) public safety and corrections;

(vii) infrastructure and public works; and

(viii) programs historically funded by revenue generated from natural resource taxes.

(c) creating data sets and models for future analysis by the legislature; and

(d) proposing potential solutions and possible legislation for consideration by the 2023 legislature."

The MARA committee met in June and [discussed study topics](#) including the following, which may be of interest to RIC: income tax, property tax, and local government analysis. MARA committee Chair Lew Jones also wrote a letter to RIC asking the committee to work with the MARA committee and join the committee for one or more joint meetings. The letter cites the committee's charge but does not provide

detail on the topics on which the committees may wish to coordinate. Chair Jones also requests that the MARA committee receive updates on RIC's HJ 6 and HJ 36 studies.

Work Plan: The committee allocated 0.04 FTE for RIC staff to coordinate with LFD staff. RIC will request updates on MARA's work and RIC members can attend MARA meetings remotely, if interested.

Meeting Schedule

The committee adopted the following meeting schedule:

July 15, 2021 (organizational)

September 23-24, 2021

November 9, 2021

January 20-21, 2022

April 14-15, 2022

June 16-17, 2022

September 15, 2022

November 17, 2022 (Revenue estimate only, date may change based on Legislator Orientation schedule)

Work Plan Timeline

This timeline provides an outline of how the RIC will accomplish the items in its work plan.

Date	Activities	Tasks/Policy Decisions
July 15, 2021	<ul style="list-style-type: none"> ➤ Organizational ➤ Agency Monitoring ➤ HJ 6 & HJ 36 ➤ Revenue Estimating & Monitoring 	<ul style="list-style-type: none"> • Elect officers • Review, revise, and adopt work plan • Adopt meeting dates • DOR introductions • Administrative rule review • Adopt study plans • FY 2021 General Fund Update
September 23-24, 2021	<ul style="list-style-type: none"> ➤ Organizational ➤ Agency Monitoring ➤ HJ 6 	<ul style="list-style-type: none"> • Review final work plan and meeting dates • MTAB introductions • DOR & MTAB updates • Administrative rule review • Overview of coal severance tax, coal severance tax trust fund, programs funded with coal severance tax revenue • Review coal extraction forecasts and their impact on the trust fund

	<ul style="list-style-type: none"> ➤ HJ 36 ➤ Tax Credit Review ➤ Revenue Estimating & Monitoring ➤ HB 330 - MARA 	<ul style="list-style-type: none"> • Overview of residential property and comparison to other property types (valuation, rates, classes), including property taxes on energy-producing property • Overview of laws specific to state, local government, and school property taxes • Review existing property tax analyses • Review schedule in 15-30-2303 and tax credit review criteria • Revenue update • Update from MARA staff
November 9, 2021	<ul style="list-style-type: none"> ➤ Agency Monitoring ➤ Required reports ➤ HJ 6 ➤ HJ 36 ➤ Tax Credit Review ➤ Revenue Estimating & Monitoring 	<ul style="list-style-type: none"> • DOR update • Administrative rule review • Public listing of exempt property (DOR) • Consider long-term interest rates and investment strategies for the trust fund • Consider market and export opportunities for coal • Local property tax profiles • Consider land use changes • Credit for donations to an educational improvement account • Revenue update
January 20-21, 2021	<ul style="list-style-type: none"> ➤ Agency Monitoring ➤ HJ 6 ➤ HJ 36 	<ul style="list-style-type: none"> • DOR & MTAB updates • Administrative rule review • Analyze energy resources in Montana, review potential taxes to assist in protecting the trust fund • Project infrastructure costs, consider whether coal severance tax trust fund can cover costs • Review property tax assistance programs/tax credits and exemptions/abatements • Review property tax mitigation legislation from 2021 session

	<ul style="list-style-type: none"> ➤ Tax Credit Review ➤ Revenue Estimating & Monitoring ➤ HB 330 - MARA 	<ul style="list-style-type: none"> • Follow up on credit for donations to an educational improvement account • Revenue update • Update from MARA staff
April 14-15, 2022	<ul style="list-style-type: none"> ➤ Agency Monitoring ➤ Required Reports ➤ HJ 6 ➤ HJ 36 ➤ Tax Credit Review ➤ Revenue Estimating & Monitoring ➤ HB 330 - MARA 	<ul style="list-style-type: none"> • DOR update • Administrative rule review • DOR required reports: qualified endowment tax credit, student scholarship organizations • Assess whether Legislature should revisit the current allocations and uses of the coal severance tax funds • Statewide and local option sales tax • Consider methods for reducing residential property taxes, including effects on interested parties • Credit for donations to a student scholarship organization • Revenue update • Update from MARA staff
June 16-17, 2022	<ul style="list-style-type: none"> ➤ Agency Monitoring ➤ Required Reports ➤ HJ 6 ➤ HJ 36 ➤ Tax Credit Review 	<ul style="list-style-type: none"> • DOR & MTAB updates • Administrative rule review • Agency bill draft requests • DOR required reports: tax haven report, property tax abatements for gray water systems • Film tax credit report (DOC) • Findings and recommendations • Request draft legislation • Review draft final report • Findings and recommendations • Request draft legislation • Review draft final report • Follow-up on credit for donations to a student scholarship organization • Consider whether to recommend changes to review schedule and process • Review draft final report

	<ul style="list-style-type: none"> ➤ Revenue Estimating & Monitoring ➤ HB 330 - MARA 	<ul style="list-style-type: none"> • 2025 Biennium Revenue Outlook and FY 2022 Quarterly Report • Update from MARA staff
September 15, 2022	<ul style="list-style-type: none"> ➤ Agency Monitoring ➤ Required Reports ➤ HJ 6 ➤ HJ 36 ➤ Tax Credit Review ➤ Revenue Estimating & Monitoring ➤ HB 330 - MARA 	<ul style="list-style-type: none"> • DOR update • Administrative rule review • DOR reports: Grow Montana Jobs tax credit, activities of Forest Lands Taxation Committee • Final review and adoption of legislation • Adopt final report • Final review and adoption of legislation • Adopt final report • Final review and adoption of legislation • Adopt final report • Revenue update • Presentations from economists and forecasters • Update from MARA staff
November 17, 2022	<ul style="list-style-type: none"> ➤ Agency Monitoring ➤ Required Reports ➤ Revenue Estimating & Monitoring 	<ul style="list-style-type: none"> • Administrative rule review • Tax rates that will result in taxable value neutrality report (DOR) • 2023 Biennium Revenue Estimate and Comparison to Executive